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Mail Stop Non-Fee Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Attorney for Applicants

Date: 17 October 2007

Appl. No.: 10/804,925

Applicant(s): Taylor et al.

Filed: 19 March 2004

Title: MULTI-FUNCTION SOLID OXIDE FUEL CELL BUNDLE AND METHOD OF
MAKING THE SAME

Art Unit: 1746

Examiner: Robert W. Hodge

Docket No.: DB001089-000

Customer No.: 24122

TRANSMITTAL LETTER

Mail Stop Non-Fee Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the Office action mailed on 17 July 2007 for the above-captioned application,
enclosed is the following:

- Response and Amendment.

The Commissioner is hereby authorized to charge any underpayment or credit any overpayment
to our Deposit Account No. 20-0888. A copy of this transmittal letter is enclosed.

A return postcard is also enclosed. Please date stamp and mail the postcard in order to
acknowledge receipt of this correspondence.

Respectfully submitted,



Paul D. Bangor, Jr.

Reg. No. 34,768

THORP, REED & ARMSTRONG

One Oxford Centre, 14th Fl.

301 Grant St.

Pittsburgh, Pennsylvania 15219-1425

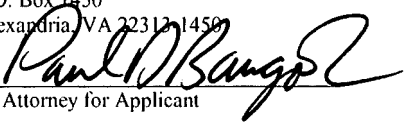
(412) 394-7767

Attorneys for Applicants

Dated: 17 October 2007


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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE



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MAIL STOP Non-Fee Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE AND AMENDMENT

In response to the Office Action dated 17 July 2007, please amend the-above identified
application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.